DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

January 24, 2013

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA Submission@OMB.EOP.GOV and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave., NW., Suite 8140, Washington, DC 20220, or e-mail at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, e-mail at <u>PRA@treasury.gov</u>, or the entire information collection request maybe found at www.reginfo.gov.

INTERNAL REVENUE SERVICE (IRS)

OMB Number: 1545-0892.

Type of Review: Revision of a currently approved collection.

<u>Title</u>: Report of Cash Payments Over \$10,000 Received in a Trade or Business.

Form: 8300.

<u>Abstract</u>: Anyone in a trade or business who, in the course of such trade or business, receives more than \$10,000 in cash or foreign currency in one or more related transactions must report it to the IRS and provide a statement to the payer.

<u>Affected Public</u>: Private Sector: Businesses and other for-profits, farms; State, Local and Tribal Governments; Individuals or Households.

Estimated Total Burden Hours: 75,221.

OMB Number: 1545-0991.

<u>Type of Review</u>: Extension without change of a currently approved collection.

<u>Title</u>: Application to Participate in the IRS e-file Program.

Form: 8633.

<u>Abstract</u>: Form 8633 is used by tax preparers, electronic return collectors, software firms, service bureaus and electronic transmitters, as an application to participate in the electronic filing program covering individual income tax returns.

<u>Affected Public</u>: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 50,000.

OMB Number: 1545-1432.

<u>Type of Review</u>: Extension without change of a currently approved collection.

<u>Title</u>: Voluntary Customer Surveys to Implement E.O. 12862 Coordinated by the Corporate Planning and Performance Division on Behalf of All IRS Operations Functions.

Abstract: This is a generic clearance for an undefined number of customer satisfaction and opinion surveys and focus group interviews to be conducted over the next three years. Surveys and focus groups conducted under the generic clearance are used by the Internal Revenue Service to determine levels of customer satisfaction as well as determining issues that contribute to customer burden. This information will be used to make quality improvements to products and services.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 150,000.

OMB Number: 1545-1690.

Type of Review: Extension without change of a currently approved collection.

<u>Title</u>: Notice 2000-28 – Coal Exports.

<u>Abstract</u>: Notice 2000-28 provides guidance relating to the coal excise tax imposed by section 4121 of the Internal Revenue Code. The notice provides rules under the Code for making a nontaxable sale of coal for export or for obtaining a credit or refund when tax has been paid with respect to a nontaxable sale or coal for export.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 400.

OMB Number: 1545-1834.

<u>Type of Review</u>: Extension without change of a currently approved collection.

<u>Title</u>: Revenue Procedure 2003-39, Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs.

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Abstract: Revenue Procedure 2003-39 provides safe harbors for certain aspects of the

qualification under Sec. 1031 of certain exchanges of property pursuant to LKE Programs for

federal income tax purposes.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 8,600.

OMB Number: 1545-1964.

Type of Review: Extension without change of a currently approved collection.

Title: Intake/Interview & Quality Review Sheet.

Form: 13614-C; 13614-C (SP).

Abstract: The SPEC function developed the Form 13614-C, Intake/Interview & Quality Review

Sheet that contains a standardized list of required intake and quality review questions to guide

volunteers in asking taxpayers basic questions about themselves and conducting a quality review

of the completed return. The intake/interview and quality review sheet is an effective tool for

ensuring critical taxpayer information is obtained and applied during the interview and

completion of the tax return process.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 562,583.

OMB Number: 1545-2000.

<u>Type of Review</u>: Extension without change of a currently approved collection.

Title: Notice 2006-40, Credit for Production From Advanced Nuclear Facilities.

Abstract: This notice provides the time and manner for a taxpayer to apply for an allocation of

the national megawatt capacity limitation under Sec. 45J of the Internal Revenue Code. This

information will be used to determine the portion of the national megawatt capacity limitation to which a taxpayer is entitled. The likely respondents are corporations and partnerships.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 600.

OMB Number: 1545-2145.

Type of Review: Extension without change of a currently approved collection.

Title: Notice 2009-52, Election of Investment Tax Credit in Lieu of Production Tax Credit;

Coordination with Department of Treasury Grants for Specified Energy Property in Lieu of Tax

Credits

Abstract: The notice provides a description of the procedures that taxpayers will be required to follow to make an irrevocable election to take the investment tax credit for energy property under section 48 of the Internal Revenue Code in lieu of the production tax credit under section

45 of the Internal Revenue Code.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 100.

OMB Number: 1545-2165.

<u>Type of Review</u>: Extension without change of a currently approved collection.

Title: TD 9479 – Notice of Medical Necessity Criteria under the Mental Health Parity and

Addition Equity Act of 2008 (REG- 120692-09 TEMP)

Abstract: Section 9812 of the Code requires group health plans maintained by an employer with

more than 50 employees to disclose upon request to participants and beneficiaries of the plan the

medical necessity criteria used in making decisions regarding claims for benefits under the plan.

Affected Public: Private Sector: Businesses or other for-profits, Not-for-profit institutions.

Estimated Total Burden Hours: 1,900.

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Treasury PRA Clearance Officer

BILLING CODE: 4830-01

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